IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.108 OF 2000

The Commissioner of Income Tax ..Applicant.

V/s.

Nissan Transformers Pvt.Ltd. ..Respondent.

Mrs.S.V.Bharucha for the applicant.

CORAM : S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 14TH FEBRUARY, 2005.

P.C. :-

1. Heard the learned counsel for the applicant. Perused the order of the Income Tax Appellate Tribunal, Mumbai dated 14th July, 1999. The question as to whether the assessee has discharged the onus of establishing the credit worthiness of its creditors and the genuineness of the transactions is merely a finding of fact. Hence there is no substantial question of law involved. The Tribunal is also justified in holding that there is no substantial question of law involved in this case. Hence application stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)